8/12/88 S 2860-1

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip[gas, electr[rvice, includ[any munic[, wa- ter, h[lic in its pr[vided in this[con- sumer[gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of [c sports provided club m[

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
June 30, 1987

There is h[percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, [musement enterprises operated or[the state of Iowa, such tax to be coll[rator in the same manner as is prov[ion of taxes upon the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

CPE-25929

RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1987

Computed tax during the second quarter of 1987 amounted to $157,923,590, an increase of 5.82 percent from the same quarter in 1986. The number of businesses filing returns increased from 90,376 to 90,475 or 0.11 percent during the same period. This data indicates an increase in the average amount of computed tax reported per return.

Taxable Sales Tax by Business Group

During the second quarter of 1987, the Home Furnishings Group showed the largest increase in computed tax with a 11.62 percent increase. The Building Materials and Apparel Groups followed with increases of 9.67 percent and 8.69 percent, respectively. The number of businesses showed an increase of 0.11 percent as compared with a decrease of -3.81 percent during the same period in 1986. Two business groups reported an increase in the number of filers. The General Merchandise and Eating and Drinking Groups showed the increases of 0.62 percent and 0.47 percent respectively, while Utilities (-5.74 percent) and Food (-4.59 percent) Groups showed the largest decrease.

Business Group	# Bus. June 87	# Bus. June 86	% Change # Bus.	Computed Tax June 87	Computed Tax June 86	% Change Tax
Nonresidents	59	54	9.26%	64,813	77,741	-16.63%
Utilities	2,233	2,369	-5.74%	21,096,085	21,221,126	-0.59%
Building Materials	2,334	2,444	-4.50%	9,427,162	8,596,164	9.67%
General Merchandise	1,625	1,615	0.62%	19,778,455	18,265,562	8.28%
Food Dealers	1,933	2,026	-4.59%	9,349,677	8,976,774	4.15%
Motor Vehicle	5,010	5,165	-3.00%	9,304,611	8,824,681	5.44%
Apparel	2,107	2,171	-2.95%	5,010,332	4,609,888	8.69%
Home Furnishings	2,790	2,849	-2.07%	5,530,657	4,954,753	11.62%
Eating and Drinking	7,009	6,976	0.47%	14,967,601	14,084,674	6.27%
Specialty Retail	14,815	14,997	-1.21%	12,123,016	11,527,990	5.16%
Services	26,815	26,841	-0.10%	20,436,783	19,281,877	5.99%
Wholesale Goods	7,713	7,989	-3.45%	18,521,091	17,865,682	3.67%
Miscellaneous	10,243	10,390	-1.41%	10,369,179	9,390,788	10.42%
Late Filers	5,789	4,490	28.93%	1,944,128	1,559,865	24.63%
TOTALS	90,475	90,376	0.11%	$157,923,590	$149,237,565	5.82%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1987

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	154	1.82%	$ 1,277,112	7.49%
Building Materials	158	1.87	249,676	1.46
General Merchandise	14	0.17	352,105	2.07
Food Dealers	18	0.21	16,523	0.10
Motor Vehicle	118	1.39	180,715	1.06
Apparel	50	0.59	46,641	0.27
Home Furnishings	230	2.72	402,142	2.36
Eating and Drinking	27	0.32	15,998	0.09
Specialty Retail	735	8.68	1,107,552	6.50
Services	1,353	15.98	2,196,307	12.88
Wholesale Goods	2,536	29.96	4,620,833	27.11
Miscellaneous	2,629	31.06	6,358,870	37.30
Late Filers	443	5.23	221,753	1.30
	8,465	100.00%	$17,046,227	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1986 and 1987

Use Tax	June 1986	June 1987	% Change
Retailers			
Number of Returns	8,121	8,465	4.24%
Computed Tax	$15,580,548	$17,046,227	9.41%
Motor Vehicle			
Number of Returns	175,264	173,941	-0.75%
Computed Tax	$24,043,619	$24,984,698	3.91%
Consumers			
Number of Returns	4,785	4,755	-0.63%
Computed Tax	$ 5,512,765	$ 7,318,666	32.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	59	$1,620,395	$64,813	.04
ADAIR COUNTY				
GREENFIELD*	120	$5,055,421	$202,213	.13
ADAIR	47	$1,921,641	$76,737	.05
STUART	25	$700,421	$28,016	.02
BRIDGEWATER	21	$281,830	$11,195	.01
FONTANELLE	32	$355,024	$14,201	.01
ORIENT	19	$167,717	$6,710	.00
NON-PERMIT	0	$0	$0	.00
OTHER	70	$870,698	$34,830	.02
* TOTAL COUNTY *	334	$9,352,752	$373,902	.24
ADAMS COUNTY				
CORNING*	110	$3,796,073	$151,808	.10
PRESCOTT	12	$127,057	$5,084	.00
NON-PERMIT	1	$7,435	$223	.00
OTHER	50	$544,374	$21,771	.01
* TOTAL COUNTY *	173	$4,474,939	$178,886	.11
ALLAMAKEE COUNTY				
WAUKON*	180	$7,134,551	$285,379	.18
LANSING	76	$1,661,632	$66,463	.04
POSTVILLE	88	$4,018,673	$160,703	.10
NEW ALBIN	32	$572,923	$22,918	.01
HARPERS FERRY	26	$333,111	$13,326	.01
NON-PERMIT	1	$6,103	$183	.00
OTHER	125	$1,518,331	$60,733	.04
* TOTAL COUNTY *	528	$15,245,324	$609,705	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	262	$12,439,451	$497,575	.32
CINCINNATI	10	$35,273	$1,412	.00
MORAVIA	34	$296,076	$11,843	.01
MOULTON	32	$538,892	$21,555	.01
MYSTIC	20	$118,620	$4,742	.00
NON-PERMIT	1	$39,094	$1,173	.00
OTHER	112	$1,413,120	$56,503	.04
* TOTAL COUNTY *	471	$14,880,526	$594,803	.38
AUDUBON COUNTY				
AUDUBON*	144	$4,522,339	$180,818	.11
EXIRA	52	$647,412	$25,893	.02
KIMBALLTON	23	$254,154	$10,148	.01
NON-PERMIT	0	$0	$0	.00
OTHER	75	$397,834	$15,891	.01
* TOTAL COUNTY *	294	$5,821,739	$232,750	.15
BENTON COUNTY				
BELLE PLAINE	114	$3,316,802	$132,666	.08
VINTON*	212	$8,057,322	$322,285	.20
BLAIRSTOWN	35	$650,966	$26,041	.02
SHELLSBURG	27	$361,946	$14,479	.01
VAN HORNE	34	$383,922	$15,355	.01
ATKINS	25	$305,132	$12,208	.01
GARRISON	20	$148,143	$5,926	.00
KEYSTONE	30	$1,292,945	$51,718	.03
MT AUBURN	14	$114,493	$4,579	.00
NEWHALL	35	$532,935	$21,321	.01
NORWAY	22	$625,199	$25,007	.02
URBANA	16	$202,176	$8,087	.01
WALFORD	11	$176,428	$7,057	.00
NON-PERMIT	1	$14,099	$423	.00
OTHER	151	$1,093,538	$43,719	.03
* TOTAL COUNTY *	747	$17,276,046	$690,871	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,807	$122,367,811	$4,894,504	3.10
CEDAR FALLS	849	$48,895,031	$1,954,840	1.24
EVANSDALE	84	$1,443,218	$57,635	.04
ELK RUN HTS	10	$86,700	$3,467	.00
HUDSON	70	$1,641,988	$65,684	.04
LA PORTE CITY	97	$1,613,570	$64,545	.04
DUNKERTON	29	$321,545	$12,859	.01
JANESVILLE	17	$244,002	$9,759	.01
GILBERTVILLE	27	$355,594	$14,223	.01
RAYMOND	19	$215,852	$8,614	.01
NON-PERMIT	15	$157,334	$4,720	.00
OTHER	99	$1,887,448	$75,500	.05
* TOTAL COUNTY *	3,123	$179,230,093	$7,166,350	4.54
BOONE COUNTY				
BOONE*	418	$17,670,348	$706,784	.45
MADRID	72	$1,981,194	$79,244	.05
OGDEN	81	$1,728,866	$69,152	.04
BOXHOLM	14	$119,422	$4,777	.00
PILOT MOUND	10	$45,559	$1,822	.00
NON-PERMIT	3	$7,139	$215	.00
OTHER	137	$2,300,833	$92,035	.06
* TOTAL COUNTY *	735	$23,853,361	$954,029	.60
BREMER COUNTY				
WAVERLY*	281	$13,943,395	$557,654	.35
SUMNER	102	$3,571,943	$142,880	.09
TRIPOLI	58	$997,940	$39,919	.03
DENVER	68	$1,925,749	$77,030	.05
JANESVILLE	30	$481,367	$19,257	.01
READLYN	42	$802,942	$32,116	.02
PLAINFIELD	24	$428,265	$17,111	.01
NON-PERMIT	5	$34,522	$1,035	.00
OTHER	141	$1,843,631	$73,741	.05
* TOTAL COUNTY *	751	$24,029,754	$960,743	.61

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	239	$11,241,205	$449,627	.28
JESUP	76	$1,746,081	$69,845	.04
FAIRBANK	47	$846,321	$33,851	.02
HAZLETON	39	$291,359	$11,655	.01
LAMONT	25	$229,683	$9,186	.01
WINTHROP	44	$765,991	$30,639	.02
AURORA	15	$93,522	$3,742	.00
BRANDON	22	$140,442	$5,618	.00
QUASQUETON	17	$170,401	$6,817	.00
ROWLEY	14	$55,915	$2,238	.00
NON-PERMIT	0	$0	$0	.00
OTHER	149	$1,697,775	$67,911	.04
* TOTAL COUNTY *	687	$17,278,695	$691,129	.44
BUENA VISTA COUNTY				
STORM LAKE*	396	$20,554,373	$821,961	.52
ALTA	71	$2,502,611	$100,100	.06
ALBERT CITY	38	$953,263	$38,130	.02
MARATHON	16	$167,108	$6,683	.00
NEWELL	46	$714,882	$28,593	.02
SIOUX RAPIDS	57	$1,464,829	$58,553	.04
LAKESIDE	11	$40,351	$1,613	.00
REMBRANDT	18	$178,991	$7,159	.00
LINN GROVE	14	$57,070	$2,282	.00
NON-PERMIT	1	$32,786	$984	.00
OTHER	84	$1,333,560	$53,342	.03
* TOTAL COUNTY *	752	$27,999,824	$1,119,400	.71

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$1,045,202	$41,801	.03
GREENE	66	$1,937,452	$77,500	.05
PARKERSBURG	78	$1,802,516	$72,103	.05
SHELL ROCK	61	$828,790	$33,150	.02
ALLISON*	63	$2,582,421	$103,298	.07
APLINGTON	47	$857,687	$34,307	.02
DUMONT	36	$841,797	$33,624	.02
NEW HARTFORD	25	$350,172	$13,985	.01
BRISTOW	10	$45,014	$1,800	.00
NON-PERMIT	0	$0	$0	.00
OTHER	139	$1,090,685	$43,594	.03
* TOTAL COUNTY *	585	$11,381,736	$455,162	.29
CALHOUN COUNTY				
LAKE CITY	93	$2,097,549	$83,899	.05
MANSON	83	$6,974,730	$278,990	.18
ROCKWELL CITY*	118	$2,960,920	$118,435	.07
LOHRVILLE	33	$271,378	$10,859	.01
POMEROY	38	$1,452,720	$58,110	.04
FARNHAMVILLE	22	$405,692	$16,230	.01
NON-PERMIT	1	$325,716	$9,771	.01
OTHER	90	$425,956	$17,038	.01
* TOTAL COUNTY *	478	$14,914,661	$593,332	.38
CARROLL COUNTY				
CARROLL*	394	$23,518,988	$940,751	.60
COON RAPIDS	67	$1,486,573	$59,461	.04
MANNING	81	$2,514,329	$100,570	.06
BREDA	40	$841,433	$33,656	.02
GLIDDEN	38	$1,272,743	$50,911	.03
ARCADIA	23	$393,110	$15,722	.01
DEDHAM	17	$276,094	$11,046	.01
HALBUR	16	$637,476	$25,499	.02
TEMPLETON	26	$333,960	$13,359	.01
NON-PERMIT	0	$0	$0	.00
OTHER	94	$898,595	$35,945	.02
* TOTAL COUNTY *	796	$32,173,301	$1,286,920	.81

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	358	$15,711,400	$628,414	.40
ANITA	62	$905,726	$36,231	.02
GRISWOLD	75	$1,418,058	$56,723	.04
LEWIS	23	$162,171	$6,486	.00
CUMBERLAND	23	$222,401	$8,896	.01
MASSENA	22	$731,269	$29,251	.02
NON-PERMIT	4	$16,644	$527	.00
OTHER	105	$859,854	$34,391	.02
* TOTAL COUNTY *	672	$20,027,523	$800,919	.51
CEDAR COUNTY				
TIPTON*	171	$5,983,444	$239,330	.15
DURANT	83	$2,208,821	$88,324	.06
MECHANICSVILLE	30	$443,637	$17,743	.01
WEST BRANCH	85	$1,026,951	$41,080	.03
CLARENCE	51	$878,898	$35,141	.02
LOWDEN	50	$943,310	$37,723	.02
STANWOOD	36	$565,489	$22,618	.01
BENNETT	28	$478,626	$19,133	.01
NON-PERMIT	1	$442	$13	.00
OTHER	137	$1,164,326	$46,563	.03
* TOTAL COUNTY *	672	$13,693,944	$547,668	.35
CERRO GORDO COUNTY				
MASON CITY*	966	$65,064,303	$2,602,577	1.65
CLEAR LAKE	291	$11,258,766	$450,166	.29
VENTURA	33	$477,636	$19,104	.01
ROCKWELL	41	$430,916	$17,237	.01
DOUGHERTY	11	$64,552	$2,582	.00
MESERVEY	16	$89,851	$3,596	.00
PLYMOUTH	11	$96,293	$3,853	.00
SWALEDALE	14	$110,094	$4,404	.00
THORNTON	28	$241,965	$9,679	.01
NON-PERMIT	8	$27,062	$812	.00
OTHER	127	$3,042,758	$121,713	.08
* TOTAL COUNTY *	1,546	$80,904,196	$3,235,723	2.05

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	286	$11,821,010	$472,815	.30
MARCUS	68	$1,635,468	$65,422	.04
AURELIA	51	$780,790	$31,233	.02
CLEGHORN	20	$281,841	$11,274	.01
MERIDEN	10	$72,090	$2,884	.00
QUIMBY	23	$482,841	$19,314	.01
WASHTA	13	$69,144	$2,766	.00
NON-PERMIT	1	$60,904	$1,827	.00
OTHER	98	$723,643	$28,948	.02
* TOTAL COUNTY *	570	$15,927,731	$636,483	.40
CHICKASAW COUNTY				
NEW HAMPTON*	189	$7,533,655	$301,342	.19
NASHUA	71	$1,501,932	$60,080	.04
FREDERICKSBURG	52	$1,019,995	$40,797	.03
LAWLER	30	$813,354	$32,472	.02
ALTA VISTA	19	$250,808	$10,033	.01
IONIA	13	$87,007	$3,480	.00
NON-PERMIT	3	$47,756	$1,433	.00
OTHER	138	$1,096,975	$43,847	.03
* TOTAL COUNTY *	515	$12,351,482	$493,484	.31
CLARKE COUNTY				
OSCEOLA*	199	$8,469,829	$338,794	.21
MURRAY	27	$219,241	$8,768	.01
NON-PERMIT	0	$0	$0	.00
OTHER	74	$570,913	$22,819	.01
* TOTAL COUNTY *	300	$9,259,983	$370,381	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	471	$24,174,550	$966,811	.61
EVERLY	29	$1,453,725	$58,149	.04
PETERSON	32	$267,834	$10,708	.01
DICKENS	13	$180,679	$7,228	.00
FOSTORIA	10	$197,271	$7,891	.00
ROYAL	27	$203,742	$8,148	.01
WEBB	13	$130,537	$5,222	.00
NON-PERMIT	4	$7,897	$237	.00
OTHER	94	$755,292	$30,214	.02
* TOTAL COUNTY *	693	$27,371,527	$1,094,608	.69
CLAYTON COUNTY				
ELKADER*	122	$5,384,583	$215,366	.14
GUTTENBERG	103	$2,695,792	$107,797	.07
MONONA	74	$2,141,085	$85,624	.05
STRAWBERRY PT	74	$1,117,036	$44,676	.03
EDGEWOOD	41	$705,088	$28,206	.02
GARNAVILLO	45	$746,847	$29,874	.02
MARQUETTE	23	$238,819	$9,553	.01
MCGREGOR	76	$1,241,698	$49,672	.03
FARMERSBURG	13	$201,011	$8,040	.01
LUANA	16	$197,492	$7,900	.01
VOLGA CITY	20	$183,153	$7,324	.00
NON-PERMIT	1	$2,548	$76	.00
OTHER	162	$1,585,870	$63,327	.04
* TOTAL COUNTY *	770	$16,441,022	$657,435	.42

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	826	$49,800,373	$1,991,341	1.26
DE WITT	189	$6,603,624	$264,147	.17
CAMANCHE	83	$1,175,014	$46,998	.03
DELMAR	12	$129,402	$5,177	.00
GRAND MOUND	33	$356,446	$14,257	.01
LOST NATION	41	$363,703	$14,547	.01
WHEATLAND	35	$755,867	$30,235	.02
CALAMUS	15	$328,164	$13,129	.01
CHARLOTTE	17	$414,146	$16,565	.01
GOOSE LAKE	11	$74,830	$2,994	.00
LOW MOOR	19	$269,011	$10,760	.01
WELTON	11	$107,288	$4,261	.00
NON-PERMIT	7	$15,695	$470	.00
OTHER	198	$2,212,284	$88,486	.06
* TOTAL COUNTY *	1,497	$62,605,847	$2,503,367	1.59
CRAWFORD COUNTY				
DENISON*	282	$14,060,572	$562,424	.36
CHARTER OAK	36	$377,168	$15,037	.01
DOW CITY	26	$183,975	$7,358	.00
MANILLA	44	$759,001	$30,321	.02
SCHLESWIG	45	$575,159	$23,001	.01
VAIL	22	$167,403	$6,670	.00
KIRON	22	$290,073	$11,602	.01
RICKETTS	11	$35,673	$1,426	.00
WESTSIDE	25	$366,053	$14,641	.01
NON-PERMIT	0	$0	$0	.00
OTHER	107	$1,212,676	$48,500	.03
* TOTAL COUNTY *	620	$18,027,753	$720,980	.46

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	254	$11,297,070	$451,859	.29
ADEL*	110	$3,408,741	$136,348	.09
DALLAS CENTER	50	$837,631	$33,504	.02
DEXTER	34	$621,256	$24,822	.02
REDFIELD	33	$451,517	$18,061	.01
WAUKEE	57	$2,678,933	$107,157	.07
WOODWARD	43	$721,858	$28,852	.02
BOUTON	12	$171,995	$6,881	.00
DE SOTO	22	$392,595	$15,697	.01
GRANGER	31	$600,239	$24,008	.02
MINBURN	19	$213,389	$8,536	.01
VAN METER	25	$834,213	$33,370	.02
NON-PERMIT	2	$2,799	$90	.00
OTHER	196	$2,234,584	$89,388	.06
* TOTAL COUNTY *	888	$24,466,820	$978,573	.62
DAVIS COUNTY				
BLOOMFIELD*	138	$5,185,984	$207,444	.13
DRAKESVILLE	15	$98,876	$3,934	.00
PULASKI	12	$173,738	$6,950	.00
NON-PERMIT	0	$0	$0	.00
OTHER	124	$1,070,188	$42,801	.03
* TOTAL COUNTY *	289	$6,528,786	$261,129	.17
DECATUR COUNTY				
LAMONI	81	$1,923,797	$76,911	.05
LEON*	88	$2,671,620	$106,838	.07
DECATUR CITY	16	$199,401	$7,974	.01
GARDEN GROVE	10	$43,940	$1,758	.00
GRAND RIVER	12	$71,160	$2,847	.00
WELDON	11	$64,287	$2,571	.00
NON-PERMIT	1	$405	$12	.00
OTHER	66	$363,116	$14,526	.01
* TOTAL COUNTY *	285	$5,337,726	$213,437	.14

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	218	$10,419,356	$416,776	.26
EARLVILLE	32	$656,123	$26,246	.02
EDGEWOOD	15	$719,199	$28,769	.02
HOPKINTON	32	$506,175	$20,248	.01
COLESBURG	23	$423,619	$16,944	.01
DELHI	29	$448,776	$17,951	.01
DUNDEE	10	$161,351	$6,454	.00
GREELEY	12	$172,100	$6,885	.00
RYAN	22	$158,509	$6,338	.00
NON-PERMIT	1	$2,100	$63	.00
OTHER	154	$2,472,624	$98,907	.06
* TOTAL COUNTY *	548	$16,139,932	$645,581	.41
DES MOINES COUNTY				
BURLINGTON*	776	$51,674,508	$2,066,930	1.31
MEDIAPOLIS	83	$2,619,869	$104,793	.07
WEST BURLINGTON	160	$9,755,313	$390,209	.25
DANVILLE	34	$754,829	$30,195	.02
NON-PERMIT	12	$142,725	$4,281	.00
OTHER	175	$2,683,568	$107,338	.07
* TOTAL COUNTY *	1,240	$67,630,812	$2,703,746	1.71
DICKINSON COUNTY				
MILFORD	128	$3,342,916	$133,321	.08
SPIRIT LAKE*	237	$11,503,779	$459,987	.29
ARNOLDS PARK	124	$2,322,938	$92,840	.06
LAKE PARK	54	$1,446,873	$57,879	.04
OKOBOJI	38	$3,929,625	$157,187	.10
SUPERIOR	10	$174,392	$6,975	.00
TERRIL	18	$197,776	$7,911	.01
NON-PERMIT	2	$3,306	$99	.00
OTHER	156	$3,970,759	$158,824	.10
* TOTAL COUNTY *	767	$26,892,364	$1,075,023	.68

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,640	$109,777,308	$4,389,351	2.78
CASCADE	98	$2,883,325	$115,332	.07
DYERSVILLE	157	$8,939,610	$357,584	.23
EPWORTH	36	$642,426	$25,697	.02
FARLEY	42	$757,259	$30,292	.02
BERNARD	24	$195,941	$7,837	.00
HOLY CROSS	17	$230,119	$9,204	.01
LUXEMBURG	15	$155,334	$6,214	.00
NEW VIENNA	23	$442,449	$17,700	.01
PEOSTA	14	$292,406	$11,696	.01
SHERRILL	11	$77,255	$3,091	.00
WORTHINGTON	20	$327,646	$13,106	.01
NON-PERMIT	15	$77,714	$2,331	.00
OTHER	215	$6,626,797	$265,074	.17
* TOTAL COUNTY *	2,327	$131,425,589	$5,254,509	3.33
EMMET COUNTY				
ESTHERVILLE*	254	$11,593,728	$463,743	.29
ARMSTRONG	72	$1,336,217	$53,447	.03
RINGSTED	26	$682,507	$27,300	.02
WALLINGFORD	18	$87,145	$3,470	.00
NON-PERMIT	2	$809	$25	.00
OTHER	68	$644,155	$25,751	.02
* TOTAL COUNTY *	440	$14,344,561	$573,736	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	257	$11,548,440	$461,913	.29
FAYETTE	52	$545,920	$21,836	.01
WEST UNION*	128	$5,109,680	$204,377	.13
ARLINGTON	24	$382,154	$15,257	.01
CLERMONT	31	$1,155,425	$46,217	.03
ELGIN	33	$708,770	$28,354	.02
HAWKEYE	28	$335,648	$13,423	.01
MAYNARD	18	$505,785	$20,233	.01
ST LUCAS	15	$293,312	$11,733	.01
WADENA	12	$64,504	$2,579	.00
WAUCOMA	19	$281,300	$11,254	.01
WESTGATE	10	$71,024	$2,826	.00
NON-PERMIT	3	$3,243	$97	.00
OTHER	158	$3,324,740	$132,987	.08
* TOTAL COUNTY *	788	$24,329,945	$973,086	.62
FLOYD COUNTY				
CHARLES CITY*	321	$14,155,058	$566,162	.36
NORA SPRINGS	63	$851,600	$34,069	.02
ROCKFORD	46	$696,993	$27,863	.02
FLOYD	14	$293,433	$11,737	.01
MARBLE ROCK	21	$251,110	$10,043	.01
RUDD	24	$172,860	$6,913	.00
NON-PERMIT	2	$11,365	$341	.00
OTHER	128	$1,373,090	$54,924	.03
* TOTAL COUNTY *	619	$17,805,509	$712,052	.45
FRANKLIN COUNTY				
HAMPTON*	223	$9,202,561	$368,105	.23
SHEFFIELD	53	$881,230	$35,232	.02
ALEXANDER	10	$94,793	$3,792	.00
COULTER	14	$259,875	$10,396	.01
GENEVA	12	$87,442	$3,498	.00
LATIMER	28	$904,726	$36,190	.02
NON-PERMIT	1	$3,350	$101	.00
OTHER	104	$819,038	$32,754	.02
* TOTAL COUNTY *	445	$12,253,015	$490,068	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	66	$1,903,067	$76,123	.05
SIDNEY*	55	$864,987	$34,597	.02
TABOR	43	$578,093	$23,092	.01
FARRAGUT	23	$141,314	$5,652	.00
RANDOLPH	10	$56,366	$2,257	.00
RIVERTON	12	$140,703	$5,629	.00
NON-PERMIT	1	$4,361	$131	.00
OTHER	87	$3,260,958	$130,435	.08
* TOTAL COUNTY *	297	$6,949,849	$277,916	.18
GREENE COUNTY				
JEFFERSON*	211	$8,243,018	$329,712	.21
CHURDAN	27	$224,237	$8,969	.01
GRAND JCT	48	$927,844	$37,114	.02
SCRANTON	31	$498,637	$19,946	.01
PATON	17	$454,941	$18,199	.01
RIPPEY	19	$150,509	$6,021	.00
NON-PERMIT	0	$0	$0	.00
OTHER	54	$244,724	$9,789	.01
* TOTAL COUNTY *	407	$10,743,910	$429,750	.27
GRUNDY COUNTY				
GRUNDY CENTER*	127	$4,504,695	$180,182	.11
REINBECK	79	$1,734,009	$69,342	.04
CONRAD	56	$1,077,086	$43,081	.03
DIKE	34	$1,279,910	$51,179	.03
WELLSBURG	40	$733,519	$29,308	.02
BEAMAN	11	$86,115	$3,444	.00
HOLLAND	15	$69,333	$2,775	.00
NON-PERMIT	0	$0	$0	.00
OTHER	93	$682,050	$27,284	.02
* TOTAL COUNTY *	455	$10,166,717	$406,595	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	94	$3,477,477	$139,090	.09
PANORA	64	$2,447,112	$97,881	.06
STUART	54	$1,319,065	$52,763	.03
BAYARD	27	$425,892	$17,037	.01
CASEY	29	$439,479	$17,503	.01
BAGLEY	18	$117,426	$4,697	.00
MENLO	18	$233,029	$9,320	.01
YALE	16	$138,669	$5,548	.00
NON-PERMIT	0	$0	$0	.00
OTHER	81	$577,106	$23,082	.01
* TOTAL COUNTY *	401	$9,175,255	$366,921	.23
HAMILTON COUNTY				
WEBSTER CITY*	305	$11,973,748	$478,776	.30
JEWELL	54	$1,791,275	$71,651	.05
STRATFORD	37	$952,248	$38,093	.02
WILLIAMS	33	$1,045,923	$41,838	.03
BLAIRSBURG	13	$244,490	$9,778	.01
ELLSWORTH	26	$505,948	$20,238	.01
KAMRAR	11	$90,292	$3,612	.00
RANDALL	10	$98,275	$3,931	.00
STANHOPE	22	$217,094	$8,684	.01
NON-PERMIT	1	$182	$5	.00
OTHER	89	$1,029,421	$41,106	.03
* TOTAL COUNTY *	601	$17,948,896	$717,712	.45
HANCOCK COUNTY				
BRITT	104	$2,845,020	$113,792	.07
GARNER*	115	$6,075,736	$243,017	.15
KANAWHA	46	$1,208,823	$48,351	.03
KLEMME	28	$398,024	$15,921	.01
CORWITH	20	$423,720	$16,947	.01
CRYSTAL LAKE	13	$104,357	$4,174	.00
GOODELL	10	$34,513	$1,379	.00
WODEN	16	$203,457	$8,137	.01
FOREST CITY	12	$173,582	$6,943	.00
NON-PERMIT	0	$0	$0	.00
OTHER	91	$819,472	$32,780	.02
* TOTAL COUNTY *	455	$12,286,704	$491,441	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	292	$12,187,183	$487,414	.31
ACKLEY	86	$1,537,336	$61,496	.04
ELDORA*	148	$3,745,307	$149,809	.09
ALDEN	33	$533,659	$21,344	.01
HUBBARD	50	$1,291,700	$51,661	.03
RADCLIFFE	29	$454,521	$18,181	.01
STEAMBOAT ROCK	19	$176,082	$7,043	.00
UNION	34	$752,886	$30,116	.02
NON-PERMIT	2	$1,613	$48	.00
OTHER	167	$2,491,854	$99,668	.06
* TOTAL COUNTY *	860	$23,172,141	$926,780	.59
HARRISON COUNTY				
DUNLAP	62	$1,171,559	$46,865	.03
LOGAN*	57	$1,544,228	$61,770	.04
MISSOURI VALLEY	132	$4,962,262	$198,489	.13
WOODBINE	58	$1,440,709	$57,630	.04
MAGNOLIA	12	$47,417	$1,897	.00
MONDAMIN	24	$151,898	$6,075	.00
PERSIA	23	$116,657	$4,665	.00
PISGAH	21	$163,121	$6,526	.00
NON-PERMIT	1	$2,337	$70	.00
OTHER	97	$1,696,640	$67,855	.04
* TOTAL COUNTY *	487	$11,296,828	$451,842	.29
HENRY COUNTY				
MT PLEASANT*	257	$17,224,655	$688,956	.44
NEW LONDON	56	$1,023,436	$40,942	.03
WAYLAND	43	$570,422	$22,817	.01
WINFIELD	56	$1,486,663	$59,470	.04
MT UNION	11	$82,934	$3,317	.00
OLDS	14	$315,379	$12,615	.01
SALEM	17	$74,496	$2,979	.00
NON-PERMIT	1	$1,467	$44	.00
OTHER	144	$2,414,224	$96,567	.06
* TOTAL COUNTY *	599	$23,193,676	$927,707	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	189	$6,943,756	$277,530	.18
ELMA	34	$253,997	$10,161	.01
LIME SPRINGS	27	$316,724	$12,670	.01
RICEVILLE	17	$454,800	$18,190	.01
CHESTER	22	$285,207	$11,404	.01
PROTIVIN	25	$378,879	$15,155	.01
NON-PERMIT	3	$21,206	$636	.00
OTHER	96	$681,682	$27,253	.02
* TOTAL COUNTY *	413	$9,336,251	$372,999	.24
HUMBOLDT COUNTY				
HUMBOLDT	214	$10,839,268	$433,529	.27
DAKOTA CITY*	31	$337,329	$13,492	.01
GILMORE CITY	13	$258,857	$10,355	.01
LIVERMORE	24	$293,474	$11,733	.01
BODE	21	$213,198	$8,527	.01
RENWICK	21	$355,243	$14,211	.01
NON-PERMIT	3	$45,179	$1,355	.00
OTHER	98	$550,495	$22,023	.01
* TOTAL COUNTY *	425	$12,893,043	$515,225	.33
IDA COUNTY				
HOLSTEIN	75	$1,518,330	$60,728	.04
IDA GROVE*	142	$8,054,818	$322,190	.20
BATTLE CREEK	37	$462,344	$18,495	.01
ARTHUR	14	$106,552	$4,261	.00
GALVA	15	$148,886	$5,956	.00
NON-PERMIT	1	$4,206	$126	.00
OTHER	46	$133,616	$5,347	.00
* TOTAL COUNTY *	330	$10,428,752	$417,103	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	105	$3,665,509	$146,613	.09
NORTH ENGLISH	44	$832,449	$33,298	.02
WILLIAMSBURG	113	$6,597,363	$263,895	.17
VICTOR	46	$1,109,414	$44,380	.03
LADORA	12	$51,524	$2,062	.00
MILLERSBURG	11	$166,265	$6,650	.00
PARNELL	10	$90,523	$3,619	.00
NON-PERMIT	2	$3,731	$112	.00
OTHER	232	$8,341,727	$333,666	.21
* TOTAL COUNTY *	575	$20,858,505	$834,295	.53
JACKSON COUNTY				
MAQUOKETA*	280	$10,534,490	$421,270	.27
BELLEVUE	104	$2,257,033	$90,089	.06
PRESTON	51	$1,674,901	$66,984	.04
SABULA	30	$457,940	$18,318	.01
ANDREW	13	$112,361	$4,495	.00
BALDWIN	10	$43,221	$1,727	.00
LA MOTTE	18	$454,914	$18,154	.01
MILES	22	$527,935	$21,119	.01
SPRINGBROOK	10	$98,111	$3,924	.00
NON-PERMIT	7	$7,936	$239	.00
OTHER	175	$2,484,644	$99,386	.06
* TOTAL COUNTY *	720	$18,653,486	$745,705	.47
JASPER COUNTY				
NEWTON*	498	$27,296,638	$1,091,840	.69
COLFAX	72	$3,340,824	$133,629	.08
MONROE	73	$1,784,503	$71,337	.05
BAXTER	33	$441,549	$17,653	.01
KELLOGG	23	$311,430	$12,458	.01
PRAIRIE CITY	46	$1,993,628	$79,747	.05
LYNNVILLE	26	$376,087	$15,046	.01
MINGO	15	$120,558	$4,823	.00
SULLY	40	$1,916,605	$76,666	.05
NON-PERMIT	4	$50,232	$1,506	.00
OTHER	199	$2,240,918	$89,631	.06
* TOTAL COUNTY *	1,029	$39,872,972	$1,594,336	1.01

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	405	$18,081,755	$723,017	.46
BATAVIA	20	$203,717	$8,149	.01
LIBERTYVILLE	13	$77,806	$3,112	.00
PACKWOOD	17	$176,957	$7,077	.00
NON-PERMIT	1	$1,965	$59	.00
OTHER	124	$1,216,622	$48,657	.03
* TOTAL COUNTY *	580	$19,758,822	$790,071	.50
JOHNSON COUNTY				
IOWA CITY*	1,154	$97,110,837	$3,883,933	2.46
CORALVILLE	255	$20,351,686	$814,022	.52
LONE TREE	40	$449,426	$17,973	.01
OXFORD	31	$498,123	$19,920	.01
SOLON	50	$1,196,178	$47,846	.03
HILLS	15	$571,867	$22,871	.01
NORTH LIBERTY	46	$1,030,188	$41,197	.03
SWISHER	23	$482,204	$19,288	.01
TIFFIN	14	$443,075	$17,721	.01
NON-PERMIT	9	$34,895	$1,047	.00
OTHER	254	$4,113,056	$164,486	.10
* TOTAL COUNTY *	1,891	$126,281,535	$5,050,304	3.20
JONES COUNTY				
ANAMOSA*	145	$9,201,250	$368,054	.23
MONTICELLO	196	$8,172,600	$326,905	.21
OLIN	44	$661,634	$26,464	.02
OXFORD JCT	33	$237,059	$9,483	.01
WYOMING	36	$592,356	$23,607	.01
ONSLOW	17	$76,292	$3,051	.00
NON-PERMIT	1	$2,527	$76	.00
OTHER	220	$2,888,294	$115,520	.07
* TOTAL COUNTY *	692	$21,832,012	$873,160	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	44	$655,627	$26,226	.02
SIGOURNEY*	106	$3,950,687	$157,988	.10
HEDRICK	39	$262,461	$10,459	.01
RICHLAND	30	$416,473	$16,660	.01
WHAT CHEER	37	$450,090	$18,005	.01
KESWICK	15	$390,201	$15,608	.01
OLLIE	11	$111,512	$4,461	.00
SOUTH ENGLISH	12	$142,587	$5,704	.00
NON-PERMIT	6	$1,264	$39	.00
OTHER	159	$1,686,277	$67,429	.04
* TOTAL COUNTY *	459	$8,067,179	$322,579	.20
KOSSUTH COUNTY				
ALGONA*	296	$15,450,336	$617,991	.39
BANCROFT	54	$1,548,702	$61,946	.04
BURT	18	$248,159	$9,926	.01
LU VERNE	15	$259,402	$10,375	.01
SWEA CITY	47	$697,322	$27,889	.02
TITONKA	38	$797,842	$31,914	.02
WESLEY	23	$688,970	$27,561	.02
WHITTEMORE	36	$560,176	$22,403	.01
FENTON	19	$266,510	$10,660	.01
LAKOTA	18	$163,775	$6,551	.00
LEDYARD	14	$123,047	$4,923	.00
LONE ROCK	12	$144,569	$5,784	.00
NON-PERMIT	0	$0	$0	.00
OTHER	152	$1,621,286	$64,848	.04
* TOTAL COUNTY *	742	$22,570,096	$902,771	.57

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	348	$18,035,749	$721,248	.46
KEOKUK	446	$25,171,117	$1,006,752	.64
DONNELLSON	57	$1,325,156	$52,986	.03
MONTROSE	24	$247,366	$9,895	.01
WEST POINT	51	$892,320	$35,697	.02
ST PAUL	12	$541,200	$21,649	.01
HOUGHTON	10	$206,313	$8,250	.01
NON-PERMIT	3	$21,420	$643	.00
OTHER	259	$5,496,567	$219,757	.14
* TOTAL COUNTY *	1,210	$51,937,208	$2,076,877	1.32
LINN COUNTY				
CEDAR RAPIDS*	3,131	$275,583,132	$11,022,506	6.98
MARION	496	$27,318,618	$1,092,722	.69
CENTER POINT	49	$971,104	$38,842	.02
CENTRAL CITY	67	$681,026	$27,243	.02
HIAWATHA	107	$4,580,697	$183,225	.12
LISBON	63	$817,755	$32,713	.02
MT VERNON	100	$4,292,240	$171,679	.11
COGGON	33	$528,795	$21,151	.01
FAIRFAX	38	$565,409	$22,617	.01
SPRINGVILLE	37	$564,165	$22,566	.01
WALKER	39	$596,843	$23,868	.02
ALBURNETTE	21	$209,203	$8,368	.01
ELY	26	$448,593	$17,944	.01
PALO	22	$2,603,171	$104,126	.07
PRAIRIEBURG	10	$77,677	$3,106	.00
ROBINS	11	$67,863	$2,714	.00
NON-PERMIT	35	$737,457	$22,123	.01
OTHER	238	$5,554,899	$222,199	.14
* TOTAL COUNTY *	4,523	$326,198,647	$13,039,712	8.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	80	$1,630,998	$65,243	.04
WAPELLO*	99	$1,935,557	$77,416	.05
MORNING SUN	37	$755,600	$30,222	.02
GRANDVIEW	12	$149,958	$5,998	.00
OAKVILLE	17	$155,786	$6,232	.00
NON-PERMIT	0	$0	$0	.00
OTHER	86	$1,257,622	$50,300	.03
* TOTAL COUNTY *	331	$5,885,521	$235,411	.15
LUCAS COUNTY				
CHARITON*	198	$10,155,285	$406,209	.26
RUSSELL	15	$149,683	$5,975	.00
LUCAS	10	$60,685	$2,428	.00
NON-PERMIT	0	$0	$0	.00
OTHER	68	$1,372,308	$54,893	.03
* TOTAL COUNTY *	291	$11,737,961	$469,505	.30
LYON COUNTY				
ROCK RAPIDS*	114	$4,077,412	$163,005	.10
GEORGE	62	$1,140,858	$45,635	.03
DOON	35	$474,888	$18,994	.01
INWOOD	42	$844,150	$33,765	.02
LARCHWOOD	35	$556,509	$22,259	.01
LITTLE ROCK	14	$213,363	$8,531	.01
ALVORD	10	$79,381	$3,175	.00
LESTER	17	$314,687	$12,587	.01
NON-PERMIT	2	$154	$5	.00
OTHER	99	$835,608	$33,424	.02
* TOTAL COUNTY *	430	$8,537,010	$341,380	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MADISON COUNTY				
WINTERSET*	168	$6,848,398	$273,936	.17
EARLHAM	39	$625,574	$25,023	.02
ST CHARLES	21	$459,406	$18,376	.01
TRURO	17	$90,730	$3,629	.00
NON-PERMIT	0	$0	$0	.00
OTHER	103	$807,571	$32,298	.02
* TOTAL COUNTY *	348	$8,831,679	$353,262	.22
MAHASKA COUNTY				
OSKALOOSA*	476	$25,404,573	$1,016,151	.64
NEW SHARON	60	$777,527	$31,086	.02
BARNES CITY	14	$94,729	$3,785	.00
FREMONT	28	$204,121	$8,165	.01
NON-PERMIT	7	$3,453	$104	.00
OTHER	182	$1,697,566	$67,903	.04
* TOTAL COUNTY *	767	$28,181,969	$1,127,194	.71
MARION COUNTY				
KNOXVILLE*	249	$12,622,314	$504,822	.32
PELLA	254	$13,892,898	$555,719	.35
PLEASANTVILLE	56	$1,006,630	$40,268	.03
BUSSEY	16	$122,351	$4,895	.00
MELCHER	32	$383,866	$15,355	.01
NON-PERMIT	5	$70,903	$2,127	.00
OTHER	201	$3,361,356	$134,403	.09
* TOTAL COUNTY *	813	$31,460,318	$1,257,589	.80

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	793	$47,152,308	$1,885,470	1.19
STATE CENTER	66	$822,882	$32,915	.02
ALBION	18	$229,346	$9,174	.01
GILMAN	32	$263,668	$10,524	.01
MELBOURNE	21	$214,994	$8,595	.01
LAUREL	18	$235,060	$9,403	.01
LE GRAND	25	$296,437	$11,859	.01
LISCOMB	10	$61,979	$2,480	.00
RHODES	13	$64,986	$2,598	.00
NON-PERMIT	5	$1,624	$49	.00
OTHER	137	$2,491,917	$99,654	.06
* TOTAL COUNTY *	1,138	$51,835,201	$2,072,721	1.31
MILLS COUNTY				
GLENWOOD*	135	$6,309,544	$252,371	.16
MALVERN	46	$1,078,332	$43,123	.03
EMERSON	28	$345,569	$13,821	.01
HASTINGS	10	$87,255	$3,490	.00
HENDERSON	16	$84,226	$3,367	.00
NON-PERMIT	0	$0	$0	.00
OTHER	88	$695,366	$27,815	.02
* TOTAL COUNTY *	323	$8,600,292	$343,987	.22
MITCHELL COUNTY				
OSAGE*	153	$5,411,618	$216,429	.14
ST ANSGAR	53	$2,632,674	$105,189	.07
RICEVILLE	36	$508,238	$20,329	.01
STACYVILLE	28	$720,348	$28,816	.02
NON-PERMIT	1	$1,000	$30	.00
OTHER	119	$1,177,616	$47,103	.03
* TOTAL COUNTY *	390	$10,451,494	$417,896	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONONA COUNTY				
ONAWA*	138	$5,665,999	$226,643	.14
MAPLETON	87	$2,294,197	$91,767	.06
UTE	32	$423,344	$16,933	.01
WHITING	26	$242,518	$9,701	.01
BLENCOE	15	$167,709	$6,686	.00
CASTANA	13	$49,100	$1,964	.00
MOORHEAD	19	$247,120	$9,880	.01
SOLDIER	19	$159,123	$6,367	.00
NON-PERMIT	2	$25,933	$778	.00
OTHER	64	$749,944	$29,997	.02
* TOTAL COUNTY *	415	$10,024,987	$400,716	.25
MONROE COUNTY				
ALBIA*	163	$5,631,204	$225,250	.14
LOVILIA	24	$273,816	$10,952	.01
NON-PERMIT	0	$0	$0	.00
OTHER	73	$1,351,877	$54,077	.03
* TOTAL COUNTY *	260	$7,256,897	$290,279	.18
MONTGOMERY COUNTY				
RED OAK*	269	$13,746,790	$549,662	.35
VILLISCA	59	$977,701	$38,940	.02
STANTON	37	$725,376	$29,015	.02
ELLIOTT	21	$169,724	$6,788	.00
NON-PERMIT	1	$2,917	$88	.00
OTHER	82	$884,473	$35,383	.02
* TOTAL COUNTY *	469	$16,506,981	$659,876	.42

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MUSCATINE COUNTY				
MUSCATINE*	642	$35,742,737	$1,429,221	.91
WEST LIBERTY	98	$2,845,631	$113,815	.07
WILTON	102	$6,713,915	$268,547	.17
ATALISSA	13	$135,900	$5,437	.00
CONESVILLE	10	$109,319	$4,372	.00
NICHOLS	14	$353,107	$14,125	.01
NON-PERMIT	4	$68,510	$2,055	.00
OTHER	163	$1,812,049	$72,452	.05
* TOTAL COUNTY *	1,046	$47,781,168	$1,910,024	1.21
OBRIEN COUNTY				
SHELDON	232	$12,360,024	$494,340	.31
HARTLEY	81	$1,577,630	$63,107	.04
PAULLINA	78	$1,350,748	$54,025	.03
PRIMGHAR*	54	$1,342,732	$53,664	.03
SANBORN	62	$1,094,789	$43,790	.03
SUTHERLAND	39	$474,231	$18,955	.01
ARCHER	12	$185,536	$7,422	.00
NON-PERMIT	4	$1,879	$57	.00
OTHER	102	$928,906	$37,155	.02
* TOTAL COUNTY *	664	$19,316,475	$772,515	.49
OSCEOLA COUNTY				
SIBLEY*	134	$4,162,861	$166,510	.11
ASHTON	24	$404,605	$16,183	.01
OCHEYEDAN	33	$392,693	$15,709	.01
MELVIN	19	$522,701	$20,910	.01
NON-PERMIT	0	$0	$0	.00
OTHER	69	$525,395	$21,012	.01
* TOTAL COUNTY *	279	$6,008,255	$240,324	.15

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PAGE COUNTY				
CLARINDA*	211	$9,112,384	$364,459	.23
SHENANDOAH	294	$9,383,709	$375,333	.24
ESSEX	35	$329,704	$13,188	.01
BRADDYVILLE	13	$70,424	$2,816	.00
COIN	14	$92,170	$3,686	.00
COLLEGE SPRINGS	10	$47,795	$1,911	.00
NON-PERMIT	3	$19,970	$698	.00
OTHER	90	$983,560	$39,335	.02
* TOTAL COUNTY *	670	$20,039,716	$801,426	.51
PALO ALTO COUNTY				
EMMETSBURG*	162	$4,612,456	$184,476	.12
GRAETTINGER	44	$620,373	$24,813	.02
RUTHVEN	28	$740,872	$29,635	.02
WEST BEND	52	$1,658,116	$66,325	.04
AYRSHIRE	14	$78,486	$3,140	.00
MALLARD	22	$223,188	$8,908	.01
NON-PERMIT	1	$6,400	$192	.00
OTHER	63	$567,638	$22,704	.01
* TOTAL COUNTY *	386	$8,507,529	$340,193	.22
PLYMOUTH COUNTY				
LE MARS*	321	$15,973,732	$638,894	.40
AKRON	66	$1,501,925	$60,076	.04
KINGSLEY	79	$1,707,553	$68,302	.04
REMSEN	82	$1,914,959	$76,592	.05
MERRILL	31	$492,970	$19,719	.01
HINTON	24	$461,606	$18,463	.01
OYENS	11	$33,931	$1,357	.00
NON-PERMIT	1	$3,099	$93	.00
OTHER	134	$1,301,588	$52,038	.03
* TOTAL COUNTY *	749	$23,391,363	$935,534	.59

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POCAHONTAS COUNTY				
FONDA	39	$587,081	$23,484	.01
LAURENS	94	$1,945,610	$77,823	.05
POCAHONTAS*	134	$3,209,656	$128,284	.08
GILMORE CITY	14	$540,471	$21,614	.01
ROLFE	41	$807,369	$32,293	.02
HAVELOCK	11	$173,695	$6,948	.00
PALMER	22	$205,913	$8,236	.01
VARINA	11	$44,384	$1,775	.00
NON-PERMIT	0	$0	$0	.00
OTHER	77	$376,869	$15,070	.01
* TOTAL COUNTY *	443	$7,891,048	$315,527	.20
POLK COUNTY				
DES MOINES*	6,145	$637,600,324	$25,502,442	16.15
WEST DES MOINES	884	$77,982,668	$3,119,242	1.98
URBANDALE	189	$12,393,487	$495,743	.31
ALTOONA	146	$13,742,747	$549,690	.35
ANKENY	404	$22,893,927	$915,652	.58
CLIVE	44	$3,049,382	$121,977	.08
GRIMES	66	$2,713,821	$108,554	.07
MITCHELLVILLE	37	$332,263	$13,286	.01
POLK CITY	50	$825,823	$33,031	.02
BONDURANT	39	$536,851	$21,474	.01
ELKHART	15	$293,693	$11,748	.01
RUNNELLS	31	$657,078	$26,283	.02
JOHNSTON	113	$5,164,160	$206,444	.13
ALLEMAN	10	$133,211	$5,324	.00
NON-PERMIT	80	$502,699	$15,079	.01
OTHER	114	$3,840,126	$153,588	.10
* TOTAL COUNTY *	8,367	$782,662,260	$31,299,557	19.82

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,175	$78,897,621	$3,155,855	2.00
AVOCA	78	$4,445,550	$177,821	.11
CARTER LAKE	51	$1,367,331	$54,694	.03
OAKLAND	66	$1,398,254	$55,928	.04
CARSON	28	$274,160	$10,967	.01
NEOLA	35	$703,189	$28,099	.02
WALNUT	50	$721,405	$28,853	.02
CRESCENT	20	$597,904	$23,916	.02
HANCOCK	13	$144,720	$5,787	.00
MACEDONIA	16	$1,051,786	$42,071	.03
MINDEN	28	$532,774	$21,312	.01
TREYNOR	34	$663,577	$26,543	.02
UNDERWOOD	25	$344,048	$13,763	.01
NON-PERMIT	16	$65,065	$1,976	.00
OTHER	265	$10,207,737	$408,285	.26
* TOTAL COUNTY *	1,900	$101,415,121	$4,055,870	2.57
POWESHIEK COUNTY				
GRINNELL	272	$13,163,153	$526,471	.33
BROOKLYN	77	$3,471,405	$138,852	.09
MONTEZUMA*	105	$3,606,586	$144,220	.09
VICTOR	11	$554,090	$22,163	.01
DEEP RIVER	14	$207,987	$8,318	.01
MALCOM	15	$333,683	$13,347	.01
NON-PERMIT	2	$74,540	$2,236	.00
OTHER	127	$2,957,268	$118,292	.07
* TOTAL COUNTY *	623	$24,368,712	$973,899	.62
RINGGOLD COUNTY				
MOUNT AYR*	106	$3,410,920	$136,433	.09
DIAGONAL	16	$133,808	$5,352	.00
KELLERTON	18	$92,341	$3,694	.00
TINGLEY	12	$72,662	$2,906	.00
NON-PERMIT	0	$0	$0	.00
OTHER	63	$448,844	$17,953	.01
* TOTAL COUNTY *	215	$4,158,575	$166,338	.11

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SAC COUNTY				
SAC CITY*	132	$4,234,403	$169,368	.11
LAKE VIEW	73	$1,733,170	$69,329	.04
ODEBOLT	55	$804,410	$32,175	.02
EARLY	29	$326,786	$13,071	.01
SCHALLER	39	$777,381	$31,095	.02
WALL LAKE	48	$1,286,093	$51,429	.03
AUBURN	19	$218,238	$8,729	.01
LYTTON	19	$289,739	$11,590	.01
NON-PERMIT	0	$0	$0	.00
OTHER	102	$1,292,705	$51,696	.03
* TOTAL COUNTY *	516	$10,962,925	$438,482	.28
SCOTT COUNTY				
DAVENPORT*	2,458	$195,095,543	$7,802,784	4.94
BETTENDORF	645	$53,414,808	$2,136,486	1.35
BUFFALO	27	$645,883	$25,835	.02
LE CLAIRE	78	$1,029,741	$41,192	.03
BLUE GRASS	57	$924,041	$36,957	.02
ELDRIDGE	111	$5,029,672	$201,181	.13
PRINCETON	28	$511,786	$20,473	.01
WALCOTT	69	$3,641,201	$145,650	.09
DIXON	13	$121,701	$4,868	.00
DONAHUE	16	$182,261	$7,288	.00
LONG GROVE	20	$153,182	$6,127	.00
MCCAUSLAND	17	$150,166	$6,006	.00
RIVERDALE	11	$274,956	$10,999	.01
NON-PERMIT	41	$415,980	$12,478	.01
OTHER	243	$4,700,418	$187,993	.12
* TOTAL COUNTY *	3,834	$266,291,339	$10,646,320	6.74

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHELBY COUNTY				
HARLAN*	254	$10,512,931	$420,507	.27
ELK HORN	34	$444,075	$17,762	.01
SHELBY	30	$376,870	$15,073	.01
DEFIANCE	24	$252,963	$10,121	.01
EARLING	29	$250,399	$10,017	.01
IRWIN	34	$498,299	$19,921	.01
PANAMA	18	$146,523	$5,861	.00
PORTSMOUTH	15	$245,860	$9,833	.01
WESTPHALIA	12	$126,036	$5,042	.00
NON-PERMIT	1	$6,101	$183	.00
OTHER	96	$1,130,559	$45,150	.03
* TOTAL COUNTY *	547	$13,990,616	$559,470	.35
SIOUX COUNTY				
HAWARDEN	128	$3,342,586	$133,633	.08
ALTON	47	$1,156,435	$46,259	.03
HULL	77	$1,304,406	$52,178	.03
ORANGE CITY*	146	$6,551,759	$262,073	.17
ROCK VALLEY	135	$4,344,097	$173,685	.11
SIOUX CENTER	221	$7,550,435	$302,021	.19
BOYDEN	33	$384,845	$15,385	.01
HOSPERS	43	$998,203	$39,927	03
IRETON	39	$1,430,522	$57,221	.04
GRANVILLE	18	$165,567	$6,623	.00
NON-PERMIT	5	$20,940	$629	.00
OTHER	188	$1,949,423	$77,955	.05
* TOTAL COUNTY *	1,080	$29,199,218	$1,167,589	.74

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
STORY COUNTY				
AMES	963	$68,902,958	$2,756,124	1.75
NEVADA*	192	$8,428,261	$336,859	.21
STORY CITY	112	$3,270,024	$130,765	.08
CAMBRIDGE	18	$158,435	$6,336	.00
COLO	34	$545,485	$21,817	.01
MAXWELL	37	$336,542	$13,459	.01
ROLAND	36	$390,196	$15,606	.01
SLATER	38	$1,078,991	$43,157	.03
ZEARING	34	$425,209	$16,981	.01
COLLINS	16	$179,404	$7,175	.00
GILBERT	26	$273,357	$10,934	.01
HUXLEY	57	$1,264,997	$50,599	.03
MCCALLSBURG	15	$87,423	$3,497	.00
NON-PERMIT	3	$90,501	$2,715	.00
OTHER	190	$3,395,865	$135,841	.09
* TOTAL COUNTY *	1,771	$88,827,648	$3,551,865	2.25
TAMA COUNTY				
TAMA	115	$3,822,053	$152,855	.10
DYSART	58	$1,109,184	$44,365	.03
TOLEDO*	97	$5,081,109	$203,221	.13
TRAER	73	$1,669,889	$66,799	.04
GARWIN	22	$180,834	$7,232	.00
GLADBROOK	49	$1,198,032	$47,921	.03
CHELSEA	28	$404,785	$16,194	.01
CLUTIER	14	$122,557	$4,883	.00
ELDERON	10	$85,000	$3,398	.00
LINCOLN	13	$168,475	$6,739	.00
NON-PERMIT	2	$1,874	$56	.00
OTHER	115	$652,970	$26,119	.02
* TOTAL COUNTY *	596	$14,496,762	$579,782	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAYLOR COUNTY				
BEDFORD*	97	$1,585,289	$63,412	.04
LENOX	71	$2,017,082	$80,546	.05
CLEARFIELD	31	$221,731	$8,868	.01
NEW MARKET	17	$63,705	$2,548	.00
SLOCKTON	16	$112,731	$4,507	.00
NON-PERMIT	0	$0	$0	.00
OTHER	55	$168,333	$6,731	.00
* TOTAL COUNTY *	287	$4,168,871	$166,612	.11
UNION COUNTY				
CRESTON*	292	$13,414,941	$536,431	.34
AFTON	36	$533,709	$21,349	.01
LORIMOR	17	$150,443	$6,018	.00
NON-PERMIT	1	$13,646	$409	.00
OTHER	68	$504,591	$20,182	.01
* TOTAL COUNTY *	414	$14,617,330	$584,389	.37
VAN BUREN COUNTY				
KEOSAUQUA*	61	$996,660	$39,867	.03
BONAPARTE	24	$280,230	$11,208	.01
FARMINGTON	52	$586,178	$23,444	.01
MILTON	19	$187,492	$7,499	.00
BIRMINGHAM	20	$167,954	$6,715	.00
CANTRIL	22	$108,433	$4,340	.00
STOCKPORT	18	$214,235	$8,563	.01
NON-PERMIT	0	$0	$0	.00
OTHER	119	$924,110	$36,961	.02
* TOTAL COUNTY *	335	$3,465,292	$138,597	.09

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAPELLO COUNTY				
OTTUMWA*	769	$40,250,653	$1,609,784	1.02
ELDON	44	$503,917	$20,139	.01
EDDYVILLE	37	$430,383	$17,215	.01
AGENCY	27	$328,053	$13,123	.01
BLAKESBURG	13	$101,423	$4,058	.00
NON-PERMIT	6	$13,358	$501	.00
OTHER	152	$1,413,650	$56,543	.04
* TOTAL COUNTY *	1,048	$43,041,437	$1,721,363	1.09
WARREN COUNTY				
INDIANOLA*	332	$14,018,651	$560,688	.36
CARLISLE	80	$1,895,931	$75,838	.05
NORWALK	83	$1,792,623	$71,702	.05
MILO	17	$136,834	$5,473	.00
CUMMING	11	$77,617	$3,106	.00
HARTFORD	15	$90,811	$3,631	.00
LACONA	24	$266,750	$10,671	.01
MARTENSDALE	15	$251,551	$10,059	.01
NEW VIRGINIA	20	$224,241	$8,969	.01
NON-PERMIT	3	$3,617	$109	.00
OTHER	186	$2,544,865	$101,753	.06
* TOTAL COUNTY *	786	$21,303,491	$851,999	.54
WASHINGTON COUNTY				
WASHINGTON*	300	$13,079,133	$523,140	.33
KALONA	132	$3,976,137	$159,050	.10
BRIGHTON	37	$394,637	$15,784	.01
RIVERSIDE	33	$501,850	$20,074	.01
WELLMAN	60	$1,714,756	$68,589	.04
AINSWORTH	23	$254,349	$10,174	.01
CRAWFORDSVILLE	16	$137,040	$5,481	.00
WEST CHESTER	12	$26,847	$1,076	.00
NON-PERMIT	0	$0	$0	.00
OTHER	168	$2,177,025	$87,064	.06
* TOTAL COUNTY *	781	$22,261,774	$890,432	.56

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAYNE COUNTY				
CORYDON*	110	$2,373,532	$94,943	.06
SEYMOUR	35	$320,122	$12,802	.01
ALLERTON	32	$272,971	$10,915	.01
HUMESTON	41	$559,140	$22,368	.01
LINEVILLE	14	$211,688	$8,468	.01
NON-PERMIT	0	$0	$0	.00
OTHER	76	$596,120	$23,844	.02
* TOTAL COUNTY *	308	$4,333,573	$173,340	.11
WEBSTER COUNTY				
FT DODGE*	862	$55,261,353	$2,210,002	1.40
GOWRIE	75	$1,658,409	$66,179	.04
DAYTON	43	$685,409	$27,413	.02
LEHIGH	23	$406,925	$16,279	.01
OTHO	15	$93,714	$3,749	.00
BADGER	16	$155,470	$6,218	.00
CALLENDER	21	$204,369	$8,175	.01
DUNCOMBE	17	$135,876	$5,433	.00
HARCOURT	20	$680,835	$27,233	.02
MOORLAND	12	$87,290	$3,492	.00
VINCENT	12	$257,551	$10,301	.01
NON-PERMIT	5	$10,991	$329	.00
OTHER	230	$3,673,214	$146,907	.09
* TOTAL COUNTY *	1,351	$63,311,406	$2,531,710	1.60
WINNEBAGO COUNTY				
FOREST CITY*	147	$3,708,907	$148,278	.09
BUFFALO CENTER	60	$2,040,258	$81,397	.05
LAKE MILLS	100	$2,745,619	$109,825	.07
THOMPSON	30	$1,006,094	$40,243	.03
LELAND	17	$167,166	$6,687	.00
RAKE	22	$170,937	$6,836	.00
NON-PERMIT	0	$0	$0	.00
OTHER	77	$2,078,678	$83,145	.05
* TOTAL COUNTY *	453	$11,917,659	$476,411	.30

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNESHIEK COUNTY				
DECORAH*	315	$16,924,306	$676,848	.43
CALMAR	51	$1,395,406	$55,819	.04
OSSIAN	58	$1,084,584	$43,383	.03
FT. ATKINSON	30	$911,082	$36,446	.02
RIDGEWAY	21	$141,790	$5,671	.00
SPILLVILLE	23	$482,817	$19,301	.01
NON-PERMIT	1	$264	$8	.00
OTHER	186	$2,726,562	$109,063	.07
* TOTAL COUNTY *	685	$23,666,811	$946,539	.60
WOODBURY COUNTY				
SIOUX CITY*	2,035	$154,037,393	$6,164,726	3.90
MOVILLE	58	$1,813,261	$72,786	.05
ANTHON	44	$758,156	$30,327	.02
CORRECTIONVILLE	53	$693,669	$27,746	.02
DANBURY	28	$512,497	$20,499	.01
SERGEANT BLUFF	63	$1,831,159	$73,247	.05
SLOAN	37	$534,217	$21,370	.01
CUSHING	24	$115,679	$4,628	.00
HORNICK	10	$137,954	$5,506	.00
LAWTON	24	$361,216	$14,448	.01
OTO	13	$88,884	$3,554	.00
PIERSON	24	$201,092	$8,045	.01
SALIX	16	$204,417	$8,176	.01
NON-PERMIT	11	$302,392	$9,070	.01
OTHER	118	$1,078,280	$43,131	.03
* TOTAL COUNTY *	2,558	$162,670,266	$6,507,259	4.12
WORTH COUNTY				
MANLY	48	$601,384	$24,059	.02
NORTHWOOD*	92	$2,851,282	$114,032	.07
FERTILE	19	$284,039	$11,362	.01
GRAFTON	22	$267,471	$10,697	.01
HANLONTOWN	11	$102,713	$4,109	.00
KENSETT	16	$193,335	$7,734	.00
NON-PERMIT	0	$0	$0	.00
OTHER	78	$421,542	$16,864	.01
* TOTAL COUNTY *	286	$4,721,766	$188,857	.12

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WRIGHT COUNTY				
CLARION*	147	$4,550,954	$182,035	.12
EAGLE GROVE	128	$4,701,343	$188,056	.12
BELMOND	122	$4,016,403	$160,657	.10
DOWS	38	$369,797	$14,791	.01
GOLDFIELD	34	$477,383	$19,094	.01
ROWAN	15	$108,948	$4,357	.00
WOOLSTOCK	12	$500,512	$20,019	.01
NON-PERMIT	0	$0	$0	.00
OTHER	82	$1,045,722	$41,830	.03
* TOTAL COUNTY *	578	$15,771,062	$630,839	.40
* LATE FILERS *	5,789	$48,625,151	$1,944,128	1.23
** GRAND TOTAL **	90,475	$3,949,416,626	$157,923,590	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.